

210

TRANSACTION DATE	SYSTEM DATE	INVENTORY		ACCOUNT		COGS		ACCOUNT	
		Debit		Credit		Debit		Credit	
1 - January	1 - January	\$100.00							
5 - January	5 - January			\$50.00		\$50.00			
7 - January	7 - January			\$70.00		\$70.00			
4 - January	9 - January	\$40.00							
7 - January	9 - January	\$4.00						\$4.00	

212 214 222 240 232

260 216 218 230

FIG. 5

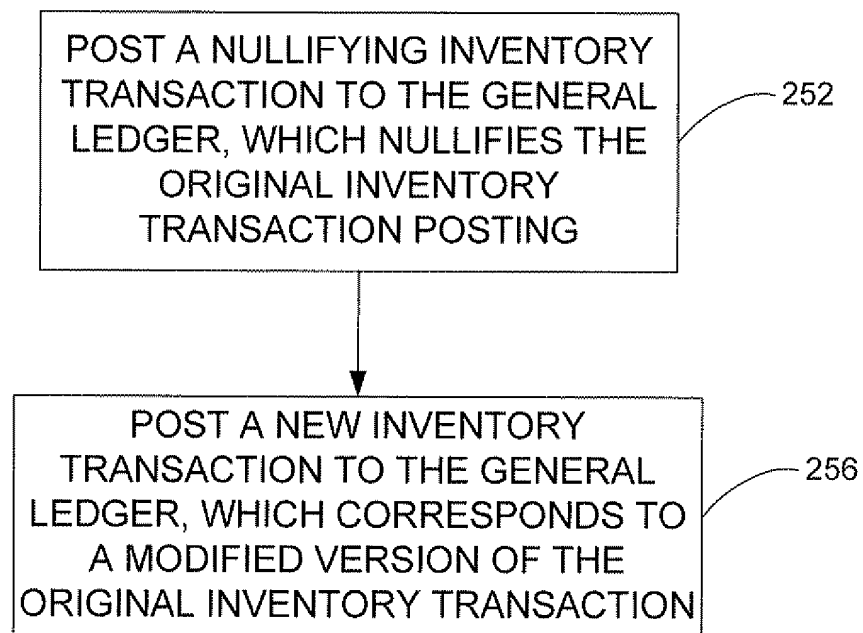


FIG. 6

210

TRANSACTION DATE		SYSTEM DATE	INVENTORY		ACCOUNT		COGS		ACCOUNT	
				Debit		Credit		Debit		Credit
212	1 - January	1 - January		\$100.00						
250	5 - January	5 - January				\$50.00		\$50.00		
254	5 - January	7 - January		\$50.00						\$50.00
258	5 - January	7 - January				\$70.00		\$70.00		

FIG. 7